



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FALL CREEK MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 156
FALL CREEK, WI 54742-0156

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FALL CREEK MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 156

FALL CREEK, WI 54742-0156

When was utility organized? 1/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: RENEE ROEMHILD**Title:** VILLAGE CREEK TREASURER**Office Address:**

P.O. BOX 156

FALL CREEK, WI 54742-0156

Telephone: (715) 877 - 2177**Fax Number:** (715) 877 - 2392**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KRAUSE HOWARD & CO SC**Title:****Office Address:** KRAUSE HOWARD & CO SC

P.O. BOX 179

WAUSAU, WI 54402-0179

Telephone: (715) 848 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KRAUSE HOWARD & COMPANY**Title:****Office Address:** KRAUSE HOWARD & COMPANY

P.O. BOX 179

WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:****Date of most recent audit report:** 1/17/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MICHAEL WILHELM**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

P.O. BOX 156

FALL CREEK, WI 54742-0156

Telephone: (715) 877 - 2177**Fax Number:** (715) 877 - 2392**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS

Names of members of utility commission/committee:

KEN JAIN, CHAIR

KAREN STRASBURG

RICHARD ZIEMANN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	65,603	62,560	1
Operating Expenses:			
Operation and Maintenance Expense (401)	39,262	35,104	2
Depreciation Expense (403)	9,502	7,496	3
Amortization Expense (404)	0		4
Taxes (408)	12,077	11,806	5
Total Operating Expenses	60,841	54,406	
Net Operating Income	4,762	8,154	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	4,762	8,154	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	2,506	2,471	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	2,506	2,471	
Total Income	7,268	10,625	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	7,268	10,625	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,516		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0	2,942	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,516	2,942	
Net Income	3,752	7,683	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	206,642	187,803	19
Balance Transferred from Income (433)	3,752	7,683	20
Miscellaneous Credits to Surplus (434)	11,156	11,156	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	221,550	206,642	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS	2,506	4
Total (Acct. 419):	2,506	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVEN PROPERTY TAX EQUIVALENT	11,156	8
Total (Acct. 434):	11,156	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	65,603	0	0	0	65,603	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	65,603	0	0	0	65,603	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	549,138	514,744	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	140,764	131,178	2
Net Utility Plant	408,374	383,566	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	24,473	23,088	6
Special Funds (125)	0		7
Total Other Property and Investments	24,473	23,088	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	24,570	27,424	8
Temporary Cash Investments (132)		10,000	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	12,494	15,110	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	512	481	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	37,576	53,015	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	470,423	459,669	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	221,550	206,642	23
Total Proprietary Capital	221,550	206,642	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	42,149	55,531	26
Total Long-Term Debt	42,149	55,531	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)			28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	11,156	11,156	31
Interest Accrued (237)	2,931	3,351	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	14,087	14,507	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	192,637	182,989	38
Total Liabilities and Other Credits	470,423	459,669	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	549,138	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	549,138	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	140,764	0	0	0	9
Total Accumulated Provision	140,764	0	0	0	
Net Utility Plant	408,374	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	131,178				131,178	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,502				9,502	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	787				787	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,289	0	0	0	10,289	13
Debits during year						14
Book cost of plant retired	703				703	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	703	0	0	0	703	19
Balance End of Year	140,764	0	0	0	140,764	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	512	481	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>512</u>	<u>481</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1995 STATE TRUST FUND	09/06/1995	03/15/2000	5.00%	31,556	1
1994 STATE TRUST FUND	12/27/1994	03/15/1999	5.00%	10,593	2
Total for Account 224				42,149	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	11,156	1
Accruals:		
Charged water department expense	12,077	2
Charged electric department expense		3
Charged sewer department expense	303	4
Other (explain):		
NONE		5
Total Accruals and other credits	12,380	
Taxes paid during year:		
County, state and local taxes	11,156	6
Social Security taxes	1,137	7
PSC Remainder Assessment	87	8
Other (explain):		
NONE		9
Total payments and other debits	12,380	
Balance end of year	11,156	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1994 STFL	584	552	738	398	3
1995 STFL	2,767	2,964	3,198	2,533	4
Subtotal	3,351	3,516	3,936	2,931	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	3,351	3,516	3,936	2,931	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	182,989					182,989	1
Add credits during year:							
For Services	4,052					4,052	2
For Mains	3,763					3,763	3
Other (specify):							
HYDRANTS	1,833					1,833	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	192,637	0	0	0	0	192,637	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	24,473	2
Total (Acct. 124):	24,473	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,494	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,494	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	531,941	0	0	0	531,941	1
Materials and Supplies	496	0	0	0	496	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	135,971	0	0	0	135,971	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	187,813	0	0	0	187,813	6
Other (specify):						
NONE					0	7
Average Net Rate Base	208,653	0	0	0	208,653	
Net Operating Income	4,762	0	0	0	4,762	8
Net Operating Income as a percent of Average Net Rate Base	2.28%	N/A	N/A	N/A	2.28%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	214,096	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	214,096	
Net Income		
Net Income	3,752	5
Percent Return on Proprietary Capital	1.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

I NEW SUBDIVISION

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/13/98

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 1, 1998

Ms. Renee Roemhild, Clerk
Fall Creek Municipal Water Utility
P.O. Box 156
Fall Creek, WI 54742-0156

Re: 1997 Analytical Review DWCCA-1920-PJL

Dear Ms. Roemhild:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain how the services reported as added during the year in column (d) of the Water Services schedule on page W-15 were financed.
2. Please provide the requested data for lines 13, 16, 18 and 22 of column (b) of the Reservoirs, Standpipes & Water Treatment schedule on page W-13.

You did a good job completing the report. We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:W:\COMPL\LEEGE\1920 ar\bhh

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	64,619	1
Total Sales of Water	64,619	
Other Operating Revenues		
Forfeited Discounts (470)	370	2
Other Water Revenues (474)	614	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	984	
Total Operating Revenues	65,603	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,331	5
General Operating Expenses (680-690)	13,931	6
Total Operation and Maintenance Expenses	39,262	
Other Operating Expenses		
Depreciation Expense (403)	9,502	7
Amortization Expense (404)		8
Taxes (408)	12,077	9
Total Other Operating Expenses	21,579	
Total Operating Expenses	60,841	
NET OPERATING INCOME	4,762	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	403	19,080	34,780	4
Commercial	40	2,372	4,563	5
Industrial				6
Total Metered Sales to General Customers (461)	443	21,452	39,343	
Private Fire Protection Service (462)	1		116	7
Public Fire Protection Service (463)	1		19,698	8
Other Sales to Public Authorities (464)	12	4,389	5,462	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	457	25,841	64,619	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	19,698	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	19,698	
Forfeited Discounts (470):		
Customer late payment charges	370	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	370	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	614	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	614	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,111	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,418	3
Chemicals (630)	8,124	4
Supplies and Expenses (640)	1,098	5
Repairs of Water Plant (650)	580	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	25,331	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,750	8
Office Supplies and Expenses (681)	211	9
Outside Services Employed (682)	3,407	10
Insurance Expense (684)	715	11
Employees Pensions and Benefits (686)	4,269	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,078	14
Uncollectible Accounts (690)	501	15
Total General Operating Expenses	13,931	
Total Operation and Maintenance Expenses	39,262	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,156	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		303	2
Net property tax equivalent		10,853	
Social Security		1,137	3
PSC Remainder Assessment		87	4
Other (specify): NONE			5
Total tax expense		12,077	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.265684				3
County tax rate	mills		6.827670				4
Local tax rate	mills		8.138354				5
School tax rate	mills		19.088922				6
Voc. school tax rate	mills		2.307747				7
Other tax rate - Local	mills		0.123515				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.751892				10
Less: state credit	mills		3.017666				11
Net tax rate	mills		33.734226				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.138354				14
Combined School Tax Rate	mills		21.396669				15
Other Tax Rate - Local	mills		0.123515				16
Total Local & School Tax	mills		29.658538				17
Total Tax Rate	mills		36.751892				18
Ratio of Local and School Tax to Total	dec.		0.806994				19
Total tax net of state credit	mills		33.734226				20
Net Local and School Tax Rate	mills		27.223301				21
Utility Plant, Jan. 1	\$	514,744	514,744				22
Materials & Supplies	\$	481	481				23
Subtotal	\$	515,225	515,225				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	515,225	515,225				26
Assessment Ratio	dec.		0.749273				27
Assessed Value	\$	386,044	386,044				28
Net Local & School Rate	mills		27.223301				29
Tax Equiv. Computed for Current Year	\$	10,509	10,509				30
Tax Equivalent per 1994 PSC Report	\$	11,156					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,156					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	791		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	26,848		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	27,639	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	12,456		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	10,954		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,115		20
Total Pumping Plant	24,525	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	10,640		23
Total Water Treatment Plant	10,640	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			791	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			26,848	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	27,639	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			12,456	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,954	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,115	20
Total Pumping Plant	0	0	24,525	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,640	23
Total Water Treatment Plant	0	0	10,640	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	15,396		26
Transmission and Distribution Mains (343)	255,450	21,322	27
Fire Mains (344)			28
Services (345)	80,417	7,648	29
Meters (346)	29,743	883	30
Hydrants (348)	69,594	5,244	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	450,600	35,097	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	150		35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	1,190		38
Other Tangible Property (390)			39
Total General Plant	1,340	0	
Total utility plant in service directly assignable	514,744	35,097	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	514,744	35,097	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			15,396	26
Transmission and Distribution Mains (343)	283		276,489	27
Fire Mains (344)			0	28
Services (345)			88,065	29
Meters (346)	420		30,206	30
Hydrants (348)			74,838	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	703	0	484,994	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			150	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			1,190	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	1,340	
Total utility plant in service directly assignable	703	0	549,138	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	703	0	549,138	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,569	2,569	1
February			2,319	2,319	2
March			2,534	2,534	3
April			2,468	2,468	4
May			2,757	2,757	5
June			2,654	2,654	6
July			2,453	2,453	7
August			2,386	2,386	8
September			2,324	2,324	9
October			2,562	2,562	10
November			2,181	2,181	11
December			2,293	2,293	12
Total for year	0	0	29,500	29,500	
Less: Measured or estimated water used in main flushing and water treatment during year				109	13
Less: Other utility use				276	14
Other utility use explanation:					15
LUBRICATE WELLS WATER BREAKS					
Water pumped into distribution system				29,115	16
Less: Water sold				25,841	17
Losses and unaccounted for				3,274	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				142,900	21
Date of maximum: 5/13/1997					22
Cause of maximum:					23
BAD WATER SAMPLE					
Minimum gallons pumped by all methods in any one day during reporting year				54,400	24
Date of minimum: 3/19/1997					25
Total KWH used for pumping for the year				62,229	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY 12 EAST	1	118	10	35,655	Yes	1
RANDALL RAOD EAST	2	100	10	45,167	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	HIGHWAY 12 EAST	RANDALL ROAD EAST	2
Purpose	P	P	3
Destination	R	D	4
Pump Manufacturer	CROWN	GOULD	5
Year Installed	1992	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	170	170	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	10
Year Installed	1988	1992	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1948		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	79		7
Total capacity in gallons	50,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet		Adjustments Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)			
A	D	3.000	1,483				1,483	1
A	D	4.000	4,105				4,105	2
A	D	6.000	14,980				14,980	3
M	D	6.000	11,899	26	44		11,881	4
P	D	6.000	370	733			1,103	5
A	D	8.000	3,209				3,209	6
M	D	8.000	291	44			335	7
P	D	8.000	3,237				3,237	8
Total Within Municipality			39,574	803	44	0	40,333	
Total Utility			39,574	803	44	0	40,333	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	302				302	18	1
M	1.000	121	12			133	55	2
M	1.250	6				6	1	3
M	1.500	5				5	1	4
M	2.000	3				3	1	5
M	3.000	1				1		6
M	4.000	3				3		7
Total Utility		441	12	0	0	453	76	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	446	13	14	2	447	22	1
1.000	7				7		2
1.500	5			(1)	4	1	3
2.000	3				3		4
3.000	3				3		5
4.000	5				5	3	6
Total:	469	13	14	1	469	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	403	33		4		7	447	1
1.000		3		2		2	7	2
1.500		2				2	4	3
2.000		1		2			3	4
3.000				2		1	3	5
4.000				3		2	5	6
Total:	403	39	0	13	0	14	469	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	61	2			63	2
Total Fire Hydrants	61	2	0	0	63	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	63
Number of distribution system valves end of year:	169
Number of distribution valves operated during year:	169

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 686 - \$2,021 increase due to increased health insurance cost, and retirement plan.

Account 690 - \$2,529 decrease due to update of system in 1996.

Property Tax Equivalent (Water) (Page W-07)

Other tax rate - Inland lake district.

Water Mains (Page W-15)

Mains financed internally, then charged back to developers and/or special assessed per village policy.

Water Services (Page W-16)

The water services added on page W-15 were financed 50% through the developer and 50% through special assessments which will be paid over a period of five years.
